

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY SEVENTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and

THE HON'BLE MR JUSTICE C.V.RAMULU

WRIT PETITION NO : 29660 of 1995

Between:

M/s. Hindustan Shipyard Ltd., Rep. Director (F&C)-Sri M.V.Ananda Rao.
Visakhapatnam.

..... PETITIONER

AND

- 1 The Commercial Tax Officer,
Chinawaltai(Formerly Commercial Tax Officer Company
Circle), Visakhapatnam.
- 2 The Appellate Deputy Commissioner (CT),
Kakinada.
- 3 The Deputy Commissioner (CT),
Visakhapatnam.
- 4 The Commissioner of Commercial Taxes,
Hyderabad. A.P.,

...RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to call for the records and may be pleased to issue a writ of certiorari or any other appropriate writ or order or orders by quashing the assessment order of the 1st respondent dated 6-3-95 and the consequential demand in Form B2 (Annexures P7&8) by declaring that the assessment and the demand as illegal and without jurisdiction.

Counsel for the Petitioner: MR.A.SARVESWAR RAO

Counsel for the Respondents: SPL GP FOR TAXES

The Court made the following :

ORAL ORDER: (Per Sri BRSR.J)

The petitioner invoked the extraordinary jurisdiction of this Court challenging the impugned proceedings dated 6.3.1995 issued by the Commercial Tax Officer, the 1st respondent herein declaring that the petitioner is liable to pay a balance of sales tax of Rs.14,37,30,159/- for the assessment years 1985-86 to 1994-95. The contention raised in this writ petition is that the respondents herein, without putting the petitioner on notice, could not have passed such an order for a block period commencing from 1985-86 to 1994-95. The contention is that the impugned order cannot be termed as an assessment order within the meaning of the provisions of the A.P. General Sales Tax Act.

It is unnecessary to express any opinion whatsoever on the validity of the impugned order for the reason that the 1st respondent herein is stated to have passed assessment orders for each year commencing from 1985-86 to 1994-95 and the petitioner had already preferred appeals challenging those assessment orders. In such view of the matter, no further orders as such are required to be passed in this writ petition and at the same time it is made clear that the respondents herein cannot give effect to the impugned order since separate orders have already been passed. This order shall not preclude the respondents herein from proceeding against the petitioner for realization of the tax as per the orders passed for each assessment year in accordance with law.

The writ petition shall accordingly stand disposed of. No costs.

(B.SUDERSHAN REDDY,J)

(C.V.RAMULU,J)

msv.

To

- 1 The Commercial Tax Officer,
Chinawaltai(Formerly Commercial Tax Officer Company

Circle), Visakhapatnam.

- 2 The Appellate Deputy Commissioner (CT),
Kakinada.

- 3 The Deputy Commissioner (CT),
Visakhapatnam.

- 4 The Commissioner of Commercial Taxes,
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5 2 CCs to the Special G.P. for Commercial Tax, High Court of

A.P. Hyderabad (OUT)

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